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5/27/81

38th Report

Louisiana Department of Revenue & Taxation

1978-79
1979-80

Thirty-eighth Report

REVENUE AND TAXATION OFFICES

1. **Baton Rouge**—Main Office
   330 N. Ardenwood Drive
   (504) 925-7537

   Tax Assistance Line—1-800-272-9855

DISTRICT OFFICES

2. **Alexandria** . . . . . 900 Murray Street
   (318) 487-5322
3. **Lafayette** . . . . . 119 Vine Street
   (318) 264-5455
4. **Lake Charles** . . . . . 607 Ryan Street
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5. **Monroe** . . . . . 122 St. John Street
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6. **New Orleans** . . . . . 230 Loyola Avenue
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7. **Shreveport** . . . . . 1525 Fairfield
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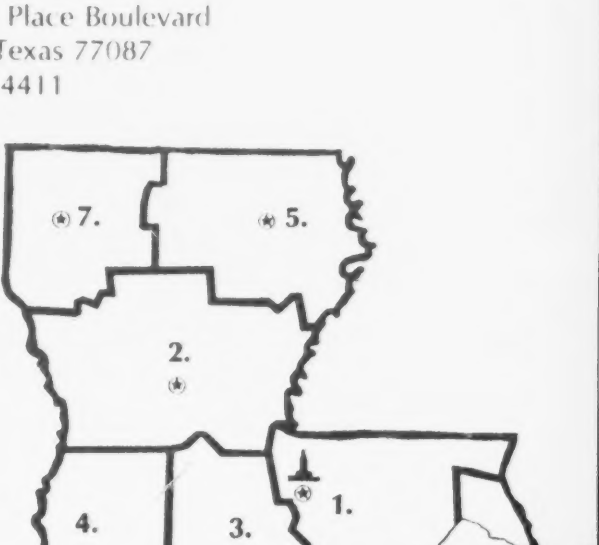

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Governor David C. Treen

Secretary Shirley McNamara

The Honorable David C. Treen
Governor of Louisiana

Dear Governor Treen:

It is my privilege to present to you the Thirty-eighth Report of the Louisiana Department of Revenue and Taxation, for fiscal years 1979 and 1980.

During these past two years we have continued to make progress toward the long-term goals set for the Department: there has been an increase in collections of approximately ten percent each year; and, despite the inflation spiral, we have been able to maintain our record of efficient and economical operations. We are proud of these accomplishments as we look forward to meeting the challenge of future contributions to the growth of our state and to the well-being of the people of Louisiana.

I hope you will share in this pride of achievement which has been made possible by the integrity, diligence, and hard work of the employees of the Department of Revenue and Taxation.

Sincerely,

Shirley McNamara

Shirley McNamara
Secretary of Revenue and Taxation

Departmental Operations

Fiscal years 1978-79 and 1979-80 were periods of concentrated effort to improve efficiency within the many divisions of the Louisiana Department of Revenue and Taxation. The results have been gratifying: there has been a marked improvement in the exchange of information and personnel; and we have had the satisfaction of seeing a streamlined department administering the state's revenue and taxation laws with justice and effectiveness, at less cost to the taxpayer.

These accomplishments are due in large part to further implementation of the Department's master plan for data processing, bringing us closer to full realization of this operation. We have also made improvements and revisions to existing systems, where necessary, thereby increasing their capabilities.

The use of current management techniques has been stressed to help us operate as productively as possible. Emphasis has been placed on the continued training of our employees, with participation in management-level courses being encouraged.

At the close of fiscal year 1979-80, a major project of the Department was the planning and implementation of Governor David C. Treen's individual income tax cut. This tax cut will reduce Louisiana taxpayers' liabilities by 30% to 100%, with the largest reduction going to those at the lower income levels. The effects of this reduction will be seen in the Department's collection figures for the 1980 tax year, which will be contained in the 39th Report of the Department.

We of the Louisiana Department of Revenue and Taxation look forward to continuing our record of improvement in the fair and efficient administration of our state's tax laws.

Operating Expenses

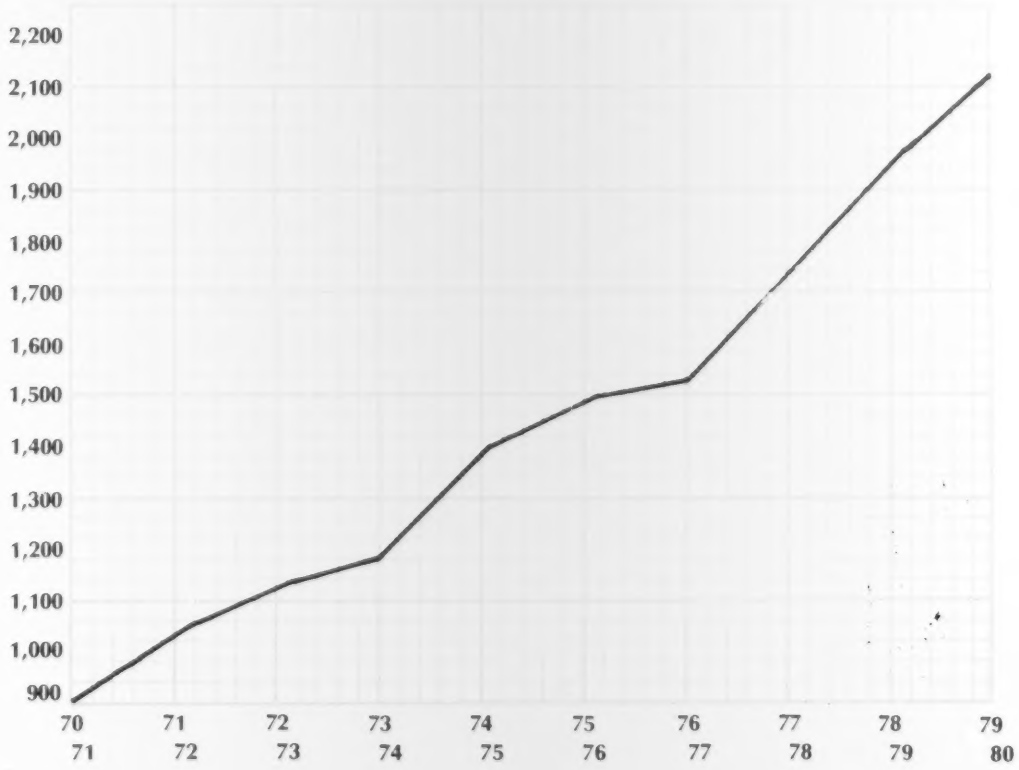
	1978/79 Totals	1979/80* Totals
Salaries & Related Benefits	$ 9,934,608.00	**$11,758,400.00**
Travel	761,058.00	**909,972.00**
Operating Services	2,355,356.00	**2,768,732.00**
Operating Supplies	114,432.00	**155,671.00**
Professional Services	62,119.00	**32,617.00**
Interagency Transfers	69,451.00	**70,454.00**
Capital Outlay	88,253.00	**338,612.00**
Miscellaneous Charges	7,963.00	**748,916.00****
Total Expenditures	$13,393,240.00	**$16,783,374.00**
Cost per $100 of tax collected	.69¢	**.69¢***

* To make a valid comparison, building rental costs and other related expenses of fiscal year 1979/80 were not computed in the operating expense totals of this biennial report.

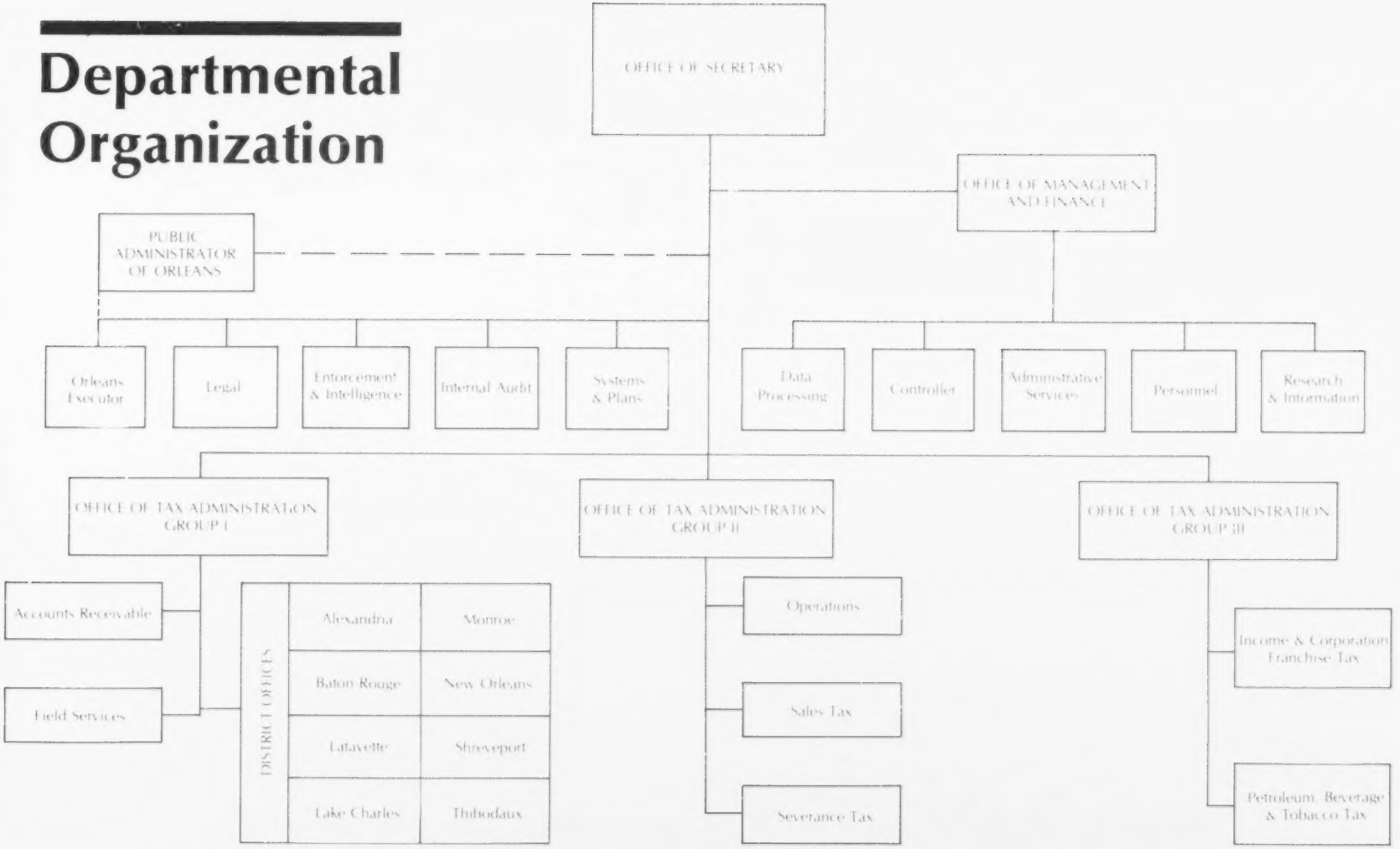
** Includes First Use Tax Litigation.

Total Tax Collections

TOTAL LOUISIANA TAX COLLECTIONS FISCAL YEARS 1970-71 – 1979-80	
FISCAL YEAR	TOTAL TAX COLLECTIONS
1970-71	$ 929,596,499.01
1971-72	1,044,865,913.97
1972-73	1,131,423,052.04
1973-74	1,183,096,989.13
1974-75	1,394,695,417.53
1975-76	1,496,332,444.43
1976-77	1,531,297,008.70
1977-78	1,755,243,291.91
1978-79	1,953,303,623.56
1979-80	2,137,176,437.74

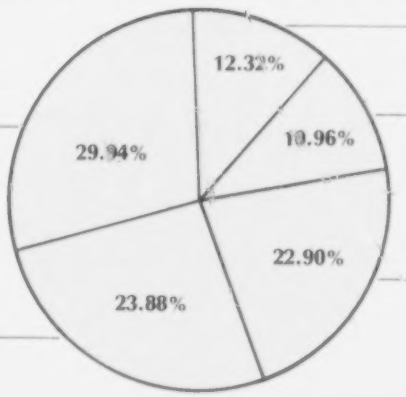


Departmental Organization



Total Tax Collections

1978-79



Individual Income
$240,715,504.99

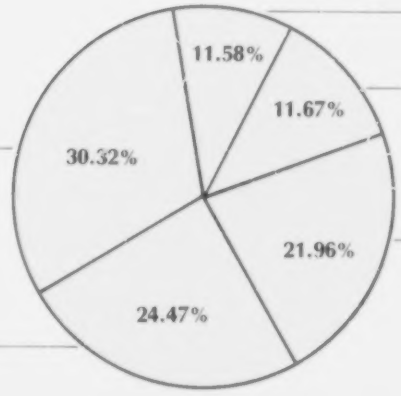
Corporation Income
$214,082,836.35

Sales and Use
$584,911,150.53

Other
$447,152,694.00

Severance
$466,441,437.69

1979-80



Individual Income
$247,438,002.80

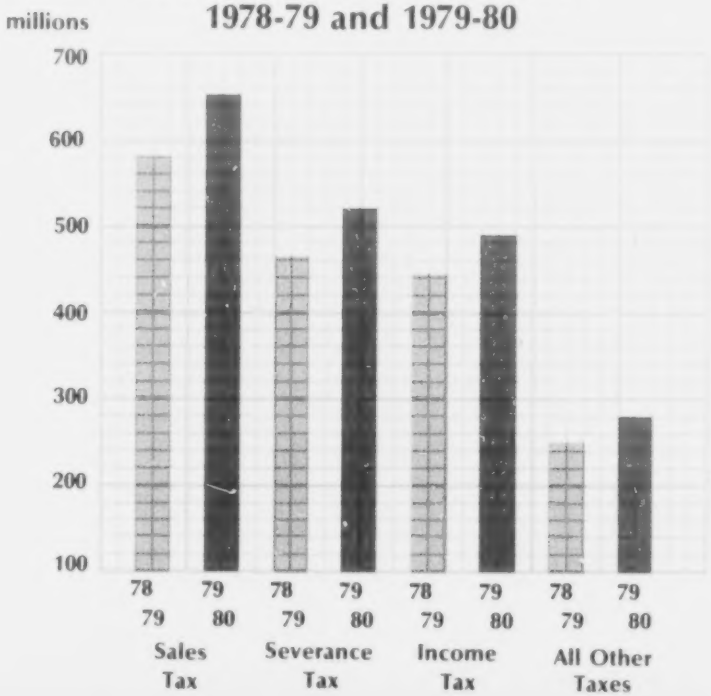
Corporation Income
$249,338,210.99

Sales and Use
$647,975,842.63

Other
$469,562,115.07

Severance
$522,862,266.25

MAJOR TAX COLLECTIONS
1978-79 and 1979-80



Comparative Revenue Collections

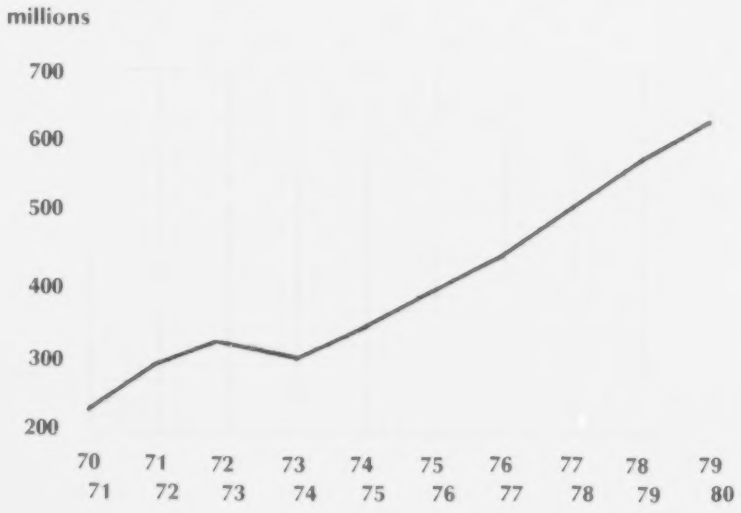
	1978-79	1979-80
Alcoholic Beverages		
Liquors & Wines Tax	$ 20,253,041.04	$ 20,808,495.00
Beer Tax	29,904,080.67	30,136,461.57
Anhydrous Ammonia Fertilizer Permit Fees	26,242.57	23,471.69
Corporation Franchise Tax	54,224,971.60	65,291,705.53
Electric Cooperative Fees	39,787.60	14,907.10
Gift Tax	503,507.24	769,231.32
Income		
Corporation Tax	214,082,836.35	249,338,210.99
Individual Tax	240,715,504.99	247,438,002.80
Inheritance & Estate Transfer Tax	23,225,087.38	21,922,221.94
Liquefied Petroleum Gas Permit Fees	169,574.82	171,993.20
Natural Resources		
General Severance Tax	466,315,890.16	522,784,055.49
Reforestation Severance Tax	125,547.53	78,210.76
Occupational License Tax	22,085,709.47	25,822,121.37
Petroleum Products		
Gasoline Tax	172,010,749.35	165,090,271.91
Inspection Fees	800,396.37	788,130.15
Special Fuels Tax	21,216,014.91	22,402,735.69
Public Utilities & Carriers		
Inspection & Supervision Fees	581,594.40	685,341.77
Motor Carrier Fees	122,226.92	139,831.75
Natural Gas Franchise Tax	4,759,504.85	6,300,062.30
Transportation & Communications Tax	16,615,989.80	23,528,335.17
Sales Tax	584,911,150.53	647,975,842.63
Soft Drink Tax & Permit Fees	7,872,222.51	8,691,741.52
Tobacco Tax & Permit Fees	58,556,580.76	60,984,284.36
Unclaimed Property	682,012.64	626,724.13
Vending Machine Registration Fee	27,611.20	5,046.12
Total—State Revenues	$1,939,827,835.66	$2,121,817,436.26
OTHER REVENUES		
Beer Tax for Local Governments	4,539,171.27	4,721,056.50
Hotel-Motel Room Occupancy Tax:		
La. Stadium & Exp. District	6,957,595.84	7,545,613.77
Orleans Parish School Board	1,437,281.87	1,546,105.00
New Orleans Exh. Hall Authority	541,738.92	1,546,226.21
Total—Other Revenues	13,475,787.90	15,359,001.48
Grand Total	$1,953,303,623.56	$2,137,176,437.74
Note: Escrowed Funds First Use Tax (Tax effective 4/1/79)	$ 42,629,800.20	$ 297,424,620.18

Sales Tax

SALES TAX COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$647,975,842.63***
1978-79	**584,911,150.53***
1977-78	485,023,246.79
1976-77	415,829,632.88
1975-76	367,935,289.08
1974-75	321,863,556.17
1973-74	296,579,120.16
1972-73	308,817,609.34**
1971-72	277,765,490.19**
1970-71	233,758,900.85**

* These figures do not include $91,709,423.14 for fiscal year 1978-79 and $91,470,925.59 for fiscal year 1979-80 collected by the Motor Vehicle Division of the Department of Public Safety as the state sales tax on vehicle sales.
** These figures include taxes collected by the Motor Vehicle Division as the state sales tax on vehicle sales, but do not include parish and municipality sales tax collected by the Division and remitted to the local governments.



During fiscal year 1978-79, sales tax collections represented 29.94% of the total collections of the Department. During fiscal year 1979-80, sales tax collections represented 30.32% of the Department's total collections. Sales tax is the largest revenue producer of the Department.

A sales tax of 3% is collected on: retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Sales Tax Collections By Parish

	1978-79	1979-80
Acadia	$ 3,625,327.08	$ 4,162,043.82
Allen	699,492.15	675,162.83
Ascension	4,383,210.68	4,125,968.22
Assumption	634,659.93	661,182.06
Avoyelles	1,391,139.61	1,392,994.55
Beauregard	2,471,915.90	3,138,733.92
Bienville	486,180.53	514,608.50
Bossier	4,814,227.43	5,144,738.63
Caddo	34,958,141.86	36,291,068.18
Calcasieu	18,140,867.85	20,243,408.84
Caldwell	275,166.63	318,030.03
Cameron	536,915.34	660,427.23
Catahoula	532,053.09	597,456.55
Claiborne	535,980.60	593,517.98
Concordia	1,000,266.65	1,049,241.36
DeSoto	818,143.05	818,797.38
East Baton Rouge	56,261,670.43	62,789,143.13
East Carroll	544,231.13	592,986.68
East Feliciana	346,824.38	422,239.65
Evangeline	1,033,655.42	1,049,402.67
Franklin	866,934.26	968,958.52
Grant	205,706.65	226,407.27
Iberia	6,539,079.54	6,887,293.58
Iberville	1,811,996.15	2,143,256.02
Jackson	752,988.49	763,121.95
Jefferson	43,079,824.04	46,557,975.55
Jefferson Davis	1,896,523.08	1,958,801.27
Lafayette	29,453,494.02	34,566,678.96
Lafourche	4,462,173.56	5,223,198.53
LaSalle	683,283.68	767,120.33
Lincoln	2,678,783.56	2,877,202.46
Livingston	1,552,519.55	1,546,082.69
Madison	635,261.71	469,233.07
Morehouse	1,348,705.32	1,599,136.09
Natchitoches	2,092,747.58	2,198,422.65
Orleans	106,030,983.10	105,611,750.02
Ouachita	18,667,879.66	20,249,850.90
Plaquemines	3,595,153.01	4,391,481.28
Pointe Coupee	519,196.57	607,065.52
Rapides	10,727,648.20	11,524,298.43
Red River	300,172.41	362,429.11
Richland	863,347.56	976,246.22
Sabine	1,084,853.98	1,026,333.18
St. Bernard	2,750,604.23	2,812,452.72
St. Charles	2,498,863.92	2,702,689.63
St. Helena	113,207.59	113,472.17
St. James	979,201.96	973,514.03
St. John the Baptist	2,868,510.81	2,584,662.81
St. Landry	4,620,977.64	5,129,206.87
St. Martin	1,213,989.53	1,228,071.93
St. Mary	6,300,654.06	8,233,776.66
St. Tammany	5,642,541.63	5,374,789.22
Tangipahoa	4,723,564.06	4,769,087.83
Tensas	325,664.99	301,410.59
Terrebonne	10,238,264.03	11,803,000.72
Union	571,499.27	617,135.52
Vermilion	2,610,416.28	2,947,127.52
Vernon	1,271,634.02	1,213,811.22
Washington	2,312,973.18	2,411,484.65
Webster	2,415,138.77	2,455,478.64
West Baton Rouge	1,984,044.77	2,611,563.31
West Carroll	437,045.23	474,865.28
West Feliciana	745,562.63	1,090,715.56
Winn	704,534.79	721,324.51
Out-of-State and Multi-Parish Files	156,123,078.06	188,729,216.87
Total	**$584,911,150.53**	**$647,975,842.63**

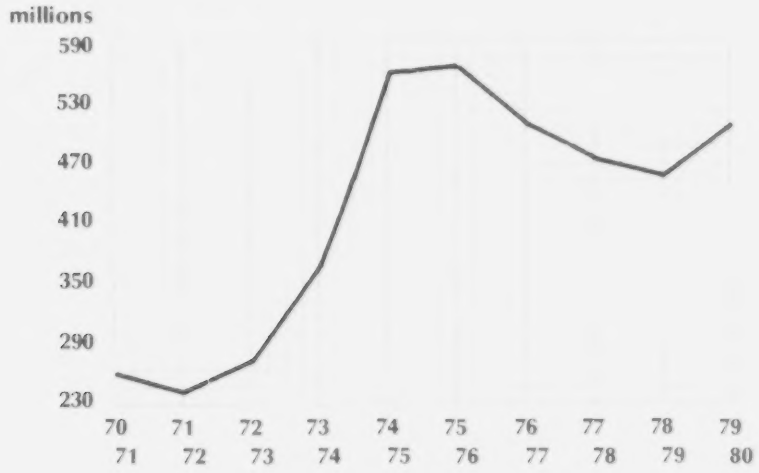
Sales Tax Collections By Commodities

Commodities	1978-79	1979-80
Food	$ 73,000,772.61	$ 79,095,697.68
Apparel	26,021,215.82	27,470,407.84
General Merchandise	97,749,159.42	102,557,754.10
Automotive Services	49,535,138.10	50,098,856.28
Furniture, Home Furnishings & Equipment	38,135,104.68	45,421,791.18
Lumber, Building Materials & Contractors	123,940,422.73	138,786,591.21
Miscellaneous Services	41,251,026.28	46,512,857.24
Manufacturers Group	71,053,325.14	77,106,041.52
Utilities Group	2,775,431.37	4,596,440.88
Miscellaneous Group	61,449,554.38	76,329,404.70
Total Sales Tax Collections	**$584,911,150.53**	**$647,975,842.63**

Severance Tax

SEVERANCE TAX COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$522,862,266.25**
1978-79	**466,441,437.69**
1977-78	474,188,564.27
1976-77	492,938 542.29
1975-76	555,867,307.57
1974-75	545,975,216.79
1973-74	387,849,985.00
1972-73	265,399,230.32
1971-72	242,297,035.42
1970-71	254,877,971.05



Severance taxes are collected on the production of specified natural resources severed from the soil or water.

During fiscal year 1978-79, severance tax collections represented 23.88% of the Department's total collections. During fiscal year 1979-80, severance tax collections represented 24.47% of the Department's collections. The severance tax is the second largest revenue producer of the Department. Severance collections for 1979-80 exceeded the previous year's collections by 12%. This growth is attributed to the decontrol of oil. Although production decreased, severance collections increased because of the rising price of oil.

RESOURCES	TAX BASIS	PRODUCT QUANTITY 1978-79	PRODUCT QUANTITY 1979-80	RATE	TAX 1978-79	TAX 1979-80
Oil Condensate	Value	242,412,166.36	209,158,801.43	*	$261,942,795.10	$335,017,133.47
Gas	MCF	2,798,454,541.00	2,558,384,379.00	**	191,764,975.60	174,308,230.58
Gasoline & LPG	BBL	56,153,529.00	51,774,306.00	.05 to .10 BBL	4,301,494.57	3,825,542.88
Sulphur	Long Tons	2,054,793.00	2,462,706.00	1.03 Long Tons	2,116,436.79	2,536,587.18
Timber	Feet	1,266,033,453.00	1,206,484,557.55	***	1,287,740.23	4,106,367.63
Gravel	Tons	12,847,242.13	12,381,341.68	.03 Ton	400,759.25	376,473.10
Pulpwood	Cords	3,626,933.80	3,733,925.24	***	1,233,029.58	1,382,820.40
Shells	Tons	8,102,212.97	7,156,462.09	.04 Ton	337,163.53	286,260.48
Sand	Tons	14,609,418.89	16,164,971.89	.03 Ton	501,588.99	510,902.91
Salt	Tons	6,200,795.10	5,855,903.93	.06 Ton	372,084.28	351,354.24
Salt Bone	Tons	8,542,563.58	10,608,740.85	.005 Ton	42,350.52	60,775.02
Stone	Tons	517,148.91	576,801.99	.03 Ton	15,471.70	17,304.07
Lignite	Tons	-0-	43,055.28	.10 Ton	-0-	4,305.53
Reforestation:						
Timber	Feet	14,739,880.00	7,076,178.00	***	117,583.25	70,539.01
Pulpwood	Cords	17,021.76	14,448.29	***	7,964.28	7,671.75
TOTAL					**$466,441,437.69**	**$522,862,266.25**

*Tax based on value of barrel: Full rate = 12½%; Incapable rate = 6¼%; Stripper rate = 3⅛%

**Tax based on MCF: Full rate = 7¢; Incapable oil well gas = 3¢; Incapable gas well gas = 1.3¢

***Rates set annually by Louisiana Tax Commission and Louisiana Forestry Commission. During fiscal year 1978-79, the rates range from as little as 21¢ per cord in the case of hardwood pulpwood to as much as $3.60 per thousand for other timber. During fiscal year 1979-80, the rates range from as little as 19¢ per cord in the case of hardwood pulpwood to as much as $4.30 per thousand feet for other timber.

Severance Tax Distribution By

PARISH	Total Tax Collected	Tax Collected On All Timber Products	Tax Collected On All Other Products	Timber Tax	Pulpwood Tax	Oil Tax
Acadia	$ 10,286,491.98	$ 15,748.26	$ 10,270,743.72	$ 14,016.41	$ 1,731.85	$ 3,020,644.26
Allen	1,015,347.83	241,806.14	773,541.69	126,974.43	41,537.17	604,978.00
Ascension	1,325,614.92	4,930.20	1,320,684.72	1,882.12	3,048.08	1,231,469.47
Assumption	6,363,762.62	3,108.86	6,360,653.76	2,044.06	1,064.80	1,832,176.38
Avoyelles	853,500.87	10,804.94	842,695.93	4,150.06	6,654.88	806,485.14
Beauregard	2,113,785.09	202,084.95	1,911,700.14	99,276.27	91,700.86	1,831,968.48
Bienville	2,781,301.58	157,398.22	2,623,903.36	80,201.87	77,196.35	120,721.16
Bossier	4,580,143.09	70,671.12	4,509,471.97	39,591.93	31,079.19	3,184,600.53
Caddo	3,210,873.01	30,460.20	3,180,412.81	20,314.65	10,145.55	2,301,362.38
Calcasieu	6,821,284.49	94,668.35	6,726,616.14	56,255.82	7,441.15	5,584,606.85
Caldwell	470,145.72	107,992.43	362,143.29	84,276.65	23,715.78	.00
Cameron	23,693,793.06	3.46	23,693,789.60	.00	3.46	11,483,046.95
Catahoula	1,988,596.05	68,001.46	1,920,594.59	51,814.60	16,186.86	1,896,169.23
Claiborne	6,853,474.28	119,453.28	6,734,021.00	72,323.74	47,129.54	4,754,740.90
Concordia	2,642,479.71	25,252.66	2,617,227.05	15,122.93	10,129.73	2,501,520.11
DeSoto	2,609,346.96	136,077.08	2,473,269.88	85,960.74	50,116.34	581,953.29
East Baton Rouge	2,023,078.06	14,159.85	2,008,918.21	12,246.91	1,912.94	1,688,961.28
East Carroll	6,171.18	4,947.16	1,224.02	4,552.35	394.81	1,224.02
East Feliciana	97,035.74	59,578.83	37,456.91	50,807.42	8,771.41	(377.44)
Evangeline	2,394,663.39	87,118.35	2,307,545.04	79,190.00	7,928.35	1,713,454.59
Franklin	102,855.61	2,757.11	100,098.50	1,440.65	1,316.46	75,229.62
Grant	177,720.72	107,931.69	69,789.03	81,106.36	26,825.33	52,525.64
Iberia	11,049,106.53	313.59	11,048,792.94	313.59	.00	11,456,060.51
Iberville	6,713,818.43	8,900.83	6,704,917.60	8,889.30	11.53	5,878,832.41
Jackson	804,506.48	236,111.54	568,394.94	195,604.48	40,507.06	49,188.75
Jefferson	10,715,802.45	29.83	10,715,772.62	29.83	.00	6,895,852.24
Jefferson Davis	10,884,654.40	13,362.21	10,871,292.19	9,244.22	4,117.99	5,616,230.90
Lafayette	2,860,824.63	3.34	2,860,821.29	.00	3.34	1,162,525.22
Lafourche	41,357,723.07	761.34	41,356,961.73	761.34	.00	28,980,512.14
LaSalle	4,138,877.34	163,285.62	3,973,591.67	110,007.72	53,277.95	3,706,260.06
Lincoln	2,628,691.34	81,709.34	2,546,982.00	35,536.10	46,173.24	762,905.24
Livingston	214,132.57	190,222.82	23,909.75	165,007.68	25,215.14	11,184.56
Madison	806,352.95	19,719.93	786,633.02	16,624.32	3,095.61	750,139.37
Morehouse	241,367.74	86,227.13	155,140.61	69,932.32	16,294.81	1,657.73
Natchitoches	3,291,082.84	184,064.80	3,107,018.04	132,037.48	52,027.32	2,047,848.62
Orleans	214,522.85	21.62	214,501.23	21.62	.00	17,733.55
Ouachita	2,005,217.14	50,848.85	1,954,368.29	31,923.82	18,925.03	779,018.80
Plaquemines	76,757,113.85	24.43	76,757,089.42	17.79	6.64	58,613,246.55
Pointe Coupee	3,892,664.37	6,748.11	3,885,916.26	4,139.88	2,608.23	2,115,283.86
Rapides	787,982.38	171,043.12	616,939.26	94,178.16	76,864.96	538,230.19
Red River	762,869.45	39,937.32	722,932.13	28,473.33	11,463.99	590,374.67
Richland	4,758,950.58	3,317.46	4,755,633.12	2,792.01	525.45	4,514,552.92
Sabine	701,815.99	255,636.61	446,179.38	187,255.26	68,381.35	316,289.81
St. Bernard	3,890,613.64	.00	3,890,613.64	.00	.00	3,349,286.97
St. Charles	10,335,472.52	244.39	10,335,228.13	227.34	17.05	6,910,604.54
St. Helena	215,329.36	113,022.46	102,306.90	82,683.04	30,339.42	.00
St. James	1,970,668.42	39.61	1,970,628.81	39.61	.00	1,081,086.86
St. John	828,027.78	615.24	827,412.54	615.24	.00	670,900.92
St. Landry	5,447,409.18	27,195.75	5,420,213.43	20,114.85	7,080.90	3,299,537.86
St. Martin	10,740,561.69	819.40	10,739,742.29	802.74	16.66	7,423,351.53
St. Mary	42,128,322.65	771.52	42,127,551.13	771.52	.00	12,714,949.63
St. Tammany	310,820.86	60,264.26	250,556.60	44,475.88	15,788.38	.00
Tangipahoa	199,722.26	139,373.81	60,348.45	118,437.27	20,936.54	23,549.26
Tensas	1,575,883.96	21,479.35	1,554,404.61	12,842.42	8,636.93	1,371,215.77
Terrebonne	64,475,302.93	354.93	64,474,948.00	354.93	.00	29,979,207.24
Union	1,061,901.56	239,674.16	822,227.40	178,979.76	60,694.40	189,437.09
Vermilion	28,511,640.92	177.83	28,511,463.09	173.93	3.90	10,346,768.35
Vernon	288,140.85	270,420.88	17,719.97	181,426.77	88,820.42	533.34
Washington	194,823.92	134,525.01	60,298.91	105,988.59	28,536.42	.00
Webster	3,839,481.89	73,599.03	3,765,882.86	49,975.22	23,623.81	1,240,356.52
West Baton Rouge	1,421,891.60	3,713.74	1,418,177.86	3,442.39	271.35	892,705.76
West Carroll	3,724.61	3,724.61	.00	3,037.12	687.49	.00
West Feliciana	37,076.71	28,010.13	9,066.58	22,185.83	5,824.30	.00
Winn	965,087.04	449,046.74	516,040.30	384,825.66	64,221.08	457,694.52
State Totals	**$466,441,437.69**	**$4,646,317.34**	**$461,795,120.35**	**$3,287,740.23**	**$1,233,029.58**	**$261,942,795.10**

Parish 1978-79

Gas or LPG Tax	Gas Tax	Salt Brine Tax	Gravel Tax	Sand Tax	Miscellaneous	
$ 179,385.48	$ 5,070,713.98	$ .00	$ .00	$ .00	$ .00	$ .00
4,540.48	137,474.39	.00	532.72	5,996.10	77,943.06[1]	5,151.58[1]
.00	84,438.13	4,777.12	.00	.00	.00	.00
26,412.23	4,478,115.75	23,949.40	.00	.00	.00	.00
.00	36,080.95	.00	119.84	.00	.00	.00
.00	59,896.58	.00	18,190.17	1,644.91	10,908.45[1]	199.37[1]
1,573.65	2,501,546.76	.00	61.78	.00	.00	.00
11,939.24	1,431,170.18	.00	592.98	1,169.04	.00	.00
487.75	878,283.05	.00	79.63	.00	.00	.00
70,980.82	1,064,535.77	6,451.16	.00	121.54	28,538.05[1]	2,413.43[1]
.00	362,143.29	.00	.00	.00	.00	.00
173,777.67	12,034,658.99	2,209.57	.00	.00	.00	796.12[1]
.00	14,540.21	.00	8,521.24	1,363.93	.00	.00
50,207.08	1,926,004.15	.00	3,068.87	.00	.00	.00
.00	115,706.94	.00	.00	.00	.00	.00
671.50	1,888,644.45	.00	1,939.08	61.56	.00	.00
1,840.00	255,049.17	.00	26,013.98	37,053.78	.00	.00
.00	.00	.00	.00	.00	.00	.00
.00	.00	.00	24,590.19	13,244.16	.00	.00
6,792.00	585,391.90	.00	1,906.55	.00	.00	.00
11,765.85	12,945.71	.00	157.32	.00	.00	.00
.00	211.47	.00	14,423.96	2,627.96	.00	.00
388,723.95	19,055,118.18	.00	.00	.00	233,119.66[1]	15,770.64[1]
4,729.43	817,952.33	3,431.79	71.64	.00	.00	.00
5,561.45	513,573.31	.00	71.43	.00	.00	.00
28,353.40	2,722,589.53	1,496.91	321.39	80,052.47	987,106.68[1]	.00
164,738.30	5,077,696.28	.00	2,771.05	9,855.66	.00	.00
42,470.14	1,651,985.50	.00	.00	3,840.43	.00	.00
199,892.79	12,166,382.88	81.00	.00	1,368.82	8,724.10[1]	.00
.00	254,125.68	.00	14,199.20	6.74	.00	.00
36,567.75	1,743,391.43	.00	4,315.44	2.14	.00	.00
.00	.00	.00	7,293.53	4,931.66	.00	.00
4,718.20	31,775.45	.00	.00	.00	.00	.00
.00	147,404.58	.00	8,313.47	2,764.83	.00	.00
216,674.76	842,159.24	.00	335.42	.00	.00	.00
.00	165,309.83	.00	27.93	3.24	.00[1]	31,426.68[1]
12,295.65	1,144,364.48	.00	11,016.95	7,472.41	.00	.00
308,679.00	16,668,074.90	33.57	22	46,429.17	1,120,606.01[1]	.00
56,171.33	1,714,461.07	.00	.00	.00	.00	.00
.00	7,612.71	.00	38,933.29	12,163.07	.00	.00
.00	126,615.32	.00	3,754.08	2,188.06	.00	.00
42,311.30	198,768.90	.00	.00	.00	.00	.00
.00	128,413.89	.00	1,119.02	.00	.00	356.66[1]
.00	320,390.27	.00	.00	20,936.40	.00	.00
93,372.95	3,269,525.84	.00	.00	59,570.00	.00	2,154.80[1]
.00	.00	.00	70,403.16	31,903.74	.00	.00
1,705.45	877,861.25	.00	.00	9,975.25	.00	.00
.00	127,754.55	.00	.00	22,881.73	.00	5,875.14[1]
90,098.45	2,030,557.12	.00	.00	.00	.00	.00
81,427.82	3,227,588.36	.00	.00	7,374.58	.00	.00
756,928.66	28,416,598.26	.00	.00	.00	138,964.62[1]	100,109.96[1]
.00	.00	.00	32,517.72	36,308.87	.00	181,730.03[1]
.00	.00	.00	21,464.53	15,334.66	.00	.00
3,854.30	179,334.54	.00	.00	.00	.00	.00
893,135.58	33,602,605.18	.00	.00	.00	.00	.00
5,080.18	627,586.94	.00	123.19	.00	.00	.00
244,259.60	17,914,280.84	.00	.00	6,154.30	.00	.00
.00	.00	.00	8,646.96	8,539.67	173.69[1]	.00
.00	.00	.00	42,848.75	17,450.16	.00	.00
79,450.08	2,390,965.87	.00	28,559.70	26,530.69	.00	.00
.00	523,297.04	.00	1,364.28	810.78	.00	.00
.00	.00	.00	.00	.00	.00	.00
.00	.00	.00	6,413.72	2,652.86	.00	.00
.00	41,092.23	.00	1,354.86	783.65	.00	15,115.04[1]
$4,301,494.57	**$191,764,975.60**	**$42,350.52**	**$400,759.25**	**$501,588.99**		

[1] Reforestation—Timber Tax ..... Total $ 117,583.25
[2] Sulphur Tax ..... Total $2,116,436.79
[3] Salt Tax ..... Total $ 372,084.28
[4] Reforestation—Pulpwood Tax ..... Total $ 7,964.28
[5] Shell Tax ..... Total $ 337,163.55
[6] Stone Tax ..... Total $ 15,471.70

Severance Tax Distribution By

PARISH	Total Tax Collected	Tax Collected On All Timber Products	Tax Collected On All Other Products	Timber Tax	Pulpwood Tax	Oil Tax
Acadia	$ 13,069,194.22	$ 21,171.83	$ 13,048,022.39	$ 19,512.97	$ 1,658.86	$ 8,744,159.28
Allen	1,168,846.91	210,965.98	957,880.93	139,534.70	27,599.81	794,564.07
Ascension	1,082,480.10	13,026.68	1,069,453.42	6,521.26	6,505.42	999,766.23
Assumption	6,143,127.92	2,885.21	6,140,242.71	926.50	1,958.71	2,803,043.67
Avoyelles	676,547.64	20,461.31	656,086.33	17,226.04	3,235.27	648,826.47
Beauregard	2,928,306.82	215,149.09	2,713,157.73	96,565.34	116,828.75	2,618,782.91
Bienville	3,366,955.27	198,728.82	3,168,226.45	103,933.01	94,795.81	243,504.57
Bossier	6,716,955.59	68,340.92	6,648,614.67	29,290.22	39,050.70	5,672,156.25
Caddo	5,496,880.87	72,552.80	5,424,328.07	55,589.32	16,963.48	4,528,329.26
Calcasieu	7,845,485.40	64,274.42	7,781,211.98	46,488.07	7,053.91	6,549,417.70
Caldwell	652,142.84	118,059.33	534,083.51	93,543.85	24,515.48	27,281.19
Cameron	29,219,047.72	642.73	29,218,404.99	335.92	306.81	16,254,486.59
Catahoula	2,951,729.90	53,921.29	2,897,808.61	37,299.27	16,622.02	2,887,769.67
Claiborne	10,845,626.27	145,530.47	10,700,095.80	96,513.75	49,016.72	8,600,151.14
Concordia	4,722,653.33	36,167.24	4,686,486.09	19,857.80	16,309.44	4,558,544.57
DeSoto	3,251,246.84	263,532.44	2,987,714.40	207,042.97	56,489.47	832,180.28
East Baton Rouge	8,484,249.69	16,811.91	8,467,437.78	15,131.90	1,680.01	7,304,672.18
East Carroll	3,244.61	3,244.61	.00	1,526.84	1,717.77	.00
East Feliciana	386,006.48	75,075.46	310,931.02	60,770.68	14,304.78	265,661.21
Evangeline	3,187,584.37	97,433.58	3,090,150.79	86,856.28	10,577.30	2,449,289.81
Franklin	78,097.18	6,869.13	71,228.05	4,668.59	2,200.54	54,120.21
Grant	846,398.52	176,476.22	669,922.30	141,250.03	35,226.19	656,590.55
Iberia	32,147,292.83	16.33	32,147,276.50	.00	16.33	12,892,815.90
Iberville	9,696,447.20	13,982.58	9,682,464.62	13,639.88	342.70	8,857,745.66
Jackson	1,685,333.08	276,011.46	1,409,321.62	229,201.50	46,809.96	77,957.57
Jefferson	10,303,746.15	246.21	10,303,499.94	66.66	179.55	6,615,365.72
Jefferson Davis	10,806,969.19	11,613.21	10,795,355.98	8,927.59	2,685.62	6,113,404.75
Lafayette	4,007,132.24	.00	4,007,132.24	.00	.00	2,108,753.10
Lafourche	44,353,724.01	816.59	44,352,907.42	816.59	.00	34,733,727.76
LaSalle	5,509,471.58	196,039.33	5,313,432.25	142,354.88	53,684.45	5,116,899.33
Lincoln	3,489,194.99	107,641.02	3,381,553.97	55,217.90	52,423.12	1,410,286.77
Livingston	361,476.86	241,896.43	119,580.43	218,040.58	23,855.85	110,849.43
Madison	1,042,524.74	20,758.09	1,021,766.65	14,728.04	6,030.05	997,104.70
Morehouse	202,176.94	68,812.24	133,364.70	45,745.51	23,066.73	(22,517.51)
Natchitoches	5,608,283.23	239,772.90	5,368,510.33	178,556.79	61,216.11	3,856,893.41
Orleans	246,728.83	16.66	246,712.17	16.66	.00	28,498.24
Ouachita	1,673,178.09	63,167.38	1,610,010.71	46,136.63	17,030.75	621,191.60
Plaquemines	85,461,227.30	115.80	85,161,111.50	111.38	4.42	69,203,079.19
Pointe Coupee	5,000,968.07	14,054.57	4,986,913.50	8,884.17	5,170.40	2,591,682.66
Rapides	1,154,945.91	267,606.00	887,339.91	190,025.64	75,687.51	833,973.76
Red River	777,985.67	63,133.58	714,852.09	44,790.65	18,342.93	615,439.00
Richland	3,823,164.77	4,318.85	3,818,845.92	3,344.95	973.90	3,595,796.59
Sabine	782,363.96	266,162.47	516,201.49	204,707.77	61,454.70	456,334.71
St. Bernard	6,048,485.99	13.62	6,048,472.37	13.62	.00	5,251,859.72
St. Charles	11,964,927.77	777.40	11,964,150.37	647.26	130.14	9,435,840.21
St. Helena	199,459.53	112,706.89	86,752.64	88,571.82	24,135.07	.00
St. James	2,126,707.48	18.00	2,126,689.48	18.00	.00	1,325,725.71
St. John	1,152,169.09	1,538.16	1,150,630.93	1,538.16	.00	909,095.36
St. Landry	5,774,198.08	30,552.31	5,743,645.77	21,440.22	9,112.09	3,622,995.89
St. Martin	14,012,244.32	1,687.76	14,010,556.56	1,681.57	6.19	11,148,920.50
St. Mary	36,328,256.68	1,393.48	36,326,863.20	1,391.23	2.25	12,763,352.51
St. Tammany	235,403.54	93,978.38	141,425.16	76,213.10	17,765.28	.00
Tangipahoa	269,402.75	171,052.90	98,349.85	144,907.81	26,145.09	57,302.86
Tensas	2,201,334.26	28,319.97	2,173,014.29	17,753.46	10,566.51	2,023,619.09
Terrebonne	58,427,108.34	835.61	58,426,272.73	834.04	1.57	29,955,214.13
Union	1,596,210.87	252,439.81	1,343,771.06	187,758.99	64,680.82	556,415.02
Vermilion	32,868,091.92	6.48	32,868,085.44	.00	6.48	15,121,931.30
Vernon	388,767.00	378,269.66	10,497.34	257,257.49	121,012.17	.00
Washington	220,030.35	136,792.91	83,237.44	107,474.09	29,318.82	11,852.20
Webster	4,5[illegible]479.96	89,172.93	4,479,307.03	65,088.06	24,084.87	2,161,224.89
West Baton Rouge	1,985,538.75	6,858.58	1,978,680.17	6,444.73	413.85	1,528,940.65
West Carroll	1,121.25	1,121.25	.00	928.40	192.85	.00
West Feliciana	36,223.54	22,247.74	13,975.80	20,264.66	1,983.08	.00
Winn	2,000,960.65	500,110.78	1,500,849.87	440,439.84	59,670.94	1,353,273.28
State Totals	**$522,862,266.25**	**$5,567,396.79**	**$517,294,869.46**	**$4,106,365.63**	**$1,382,820.40**	**$335,017,133.47**

Parish 1979-80

Gasoline or LPG Tax	Gas Tax	Salt Brine Tax	Gravel Tax	Sand Tax	Miscellaneous	
$ 139,608.13	$ 4,164,254.96	$ .00	$ .00	$ .00	$ .00	$ .00
3,662.70	152,208.53	249.42	589.28	7,686.91	68,855.26	4,976.27
.00	63,123.43	4,565.74	.00	.00	.00	.00
10,501.65	1,784,760.32	41,943.07	.00	.00	.00	.00
.00	6,952.60	.00	107.26	.00	.00	.00
2,337.24	72,859.44	.00	15,634.84	1,543.50	1,679.62	73.09
1,718.75	2,922,933.29	.00	69.84	.00	.00	.00
8,615.54	966,145.68	.00	1,472.80	329.40	.00	.00
330.60	895,668.21	.00	.00	.00	.00	.00
70,349.51	1,154,427.77	6,802.28	.00	14.72	8,967.85	1,763.59
.00	506,802.32	.00	.00	.00	.00	.00
131,642.33	12,829,866.96	2,247.11	.00	.00	.00	162.00
.00	526.44	.00	8,032.03	1,480.47	.00	.00
41,874.16	2,055,007.92	.00	3,062.58	.00	.00	.00
.00	127,941.52	.00	.00	.00	.00	.00
756.05	2,163,377.66	.00	3,094.88	.00	.00	4,305.53
12,428.00	1,099,958.74	.00	27,011.74	23,367.12	.00	.00
.00	.00	.00	.00	.00	.00	.00
.00	5,845.54	.00	25,319.33	14,104.94	.00	.00
11,052.20	627,721.35	.00	1,926.43	161.00	.00	.00
3,712.10	12,944.02	.00	271.92	180.80	.00	.00
.00	170.30	.00	9,897.18	3,264.27	.00	.00
187,584.38	18,590,859.03	.00	.00	.00	263,263.38	12,753.81
5,436.07	815,966.02	3,306.62	20.25	.00	.00	.00
3,704.55	1,327,392.07	.00	267.43	.00	.00	.00
23,735.93	2,393,068.77	1,647.24	27.40	55,984.02	1,213,712.86	.00
116,353.25	4,048,647.08	.00	2,644.31	14,306.59	.00	.00
53,902.90	1,840,450.15	.00	.00	6,126.09	.00	.00
160,852.85	9,458,326.81	.00	.00	.00	.00	.00
.00	175,647.05	.00	19,477.48	1,408.39	.00	.00
27,607.30	1,941,737.19	.00	1,322.71	.00	.00	.00
.00	.00	.00	5,692.72	3,038.28	.00	.00
3,626.05	21,035.90	.00	.00	.00	.00	.00
.00	151,349.00	.00	2,266.10	2,267.11	.00	.00
204,649.64	1,306,345.39	.00	630.89	.00	.00	.00
.00	160,793.78	.00	33.30	9.72	.00	57,377.13
7,297.35	960,208.15	.00	12,304.47	9,269.16	.00	.00
256,451.46	14,351,351.02	19.59	.00	27,335.97	1,332,874.32	.00
48,496.85	2,346,733.99	.00	.00	.00	.00	.00
.00	12,280.87	.00	26,068.63	11,016.65	1,036.28	856.57
.00	97,954.15	.00	946.44	512.50	.00	.00
51,990.35	171,058.98	.00	.00	.00	.00	.00
.00	58,692.25	.00	1,374.53	.00	.00	.00
.00	723,794.61	.00	.00	72,818.04	.00	.00
69,888.28	2,427,559.92	.00	.00	22,193.90	.00	8,668.06
.00	.00	.00	63,490.50	25,362.14	.00	.00
1,661.75	775,952.09	.00	.00	23,349.93	.00	.00
.00	149,177.74	.00	.00	57,596.05	.00	14,761.78
70,769.25	2,049,880.63	.00	.00	.00	.00	.00
64,379.98	2,790,664.78	.00	.00	4,528.92	2,062.38	.00
714,986.35	22,664,442.97	.00	.00	.00	86,028.48	98,132.89
.00	.00	.00	25,648.71	42,228.18	.00	73,548.27
.00	.00	.00	24,140.10	16,066.91	.00	839.98
4,619.95	144,775.25	.00	.00	.00	.00	.00
620,346.48	27,850,712.12	.00	.00	.00	.00	.00
4,135.03	782,687.05	.00	533.96	.00	.00	.00
392,256.85	17,351,184.52	.00	35.03	2,678.74	.00	.00
.00	.00	.00	7,427.46	3,069.88	.00	.00
.00	7,543.62	.00	44,354.93	19,486.69	.00	.00
94,110.05	2,164,392.08	.00	30,686.09	28,893.92	.00	.00
.00	448,722.88	.00	544.50	472.14	.00	.00
.00	.00	.00	.00	.00	.00	.00
.00	.00	.00	9,232.10	4,727.14	.00	16.56
.00	129,449.63	.00	692.97	129.92	.00	17,304.07
$3,825,542.88	**$174,300,230.58**	**$60,775.02**	**$376,473.10**	**$510,902.91**		

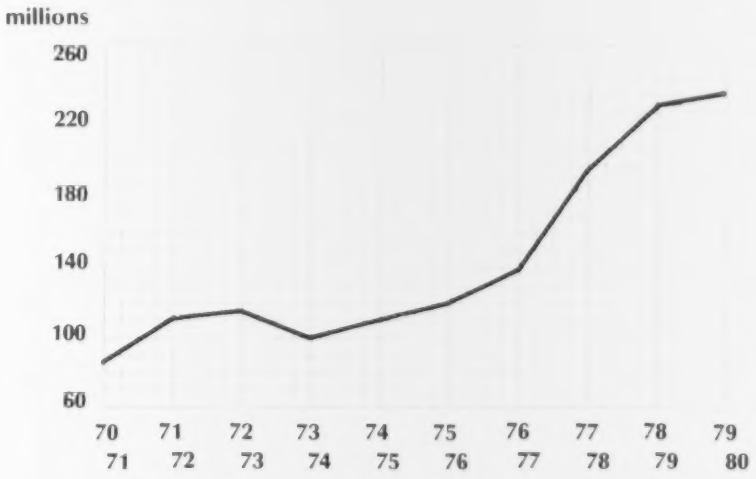
[1] Retorestation—Timber Tax ..... Total $ 70,539.01
[2] Sulphur Tax ..... Total $2,536,587.18
[3] Salt Tax ..... Total $ 351,354.24
[4] Retorestation—Pulpwood Tax ..... Total $ 7,671.75
[5] Shell Tax ..... Total $ 286,260.48
[6] Stone Tax ..... Total $ 17,304.07
[7] Lignite Tax ..... Total $ 4,305.53

Individual Income Tax

INDIVIDUAL INCOME TAX COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$247,438,002.80**
1978-79	**240,715,504.99**
1977-78	192,276,038.34
1976-77	133,613,265.75
1975-76	117,641,352.82
1974-75	108,869,523.29
1973-74	99,956,180.26*
1972-73	109,417,182.19
1971-72	105,355,988.25
1970-71	81,867,309.83

* Decrease in collections is due to Income Tax Law Amendment by 1973 Special Legislative Session which restored Federal income tax as a deduction.



During fiscal year 1978-79, individual income tax collections represented 12.32% of the Department's total collections. During fiscal year 1979-80, individual income tax collections represented 11.58% of the Department's total collections.

During these fiscal years, the amount of Federal tax paid was used as the entry to Louisiana tax tables. In developing the tax tables, the rates of 2% of the first $10,000 of net income, 4% of the next $40,000 and 6% on all net income in excess of $50,000 were used, as well as the combined personal exemption and standard deduction of $3,500 for single persons, $6,000 for married couples and heads of households and a $400 dependency credit.

Act 316 of the 1980 Legislative Session, passed at the urging of Governor David C. Treen, is the largest and most far-reaching tax cut in recent state history. This reduction was enacted by increasing the combined personal exemption and standard deduction to $6,000 for a single person and to $12,000 for a married couple. The exemption for dependents was raised to $1,000 and disability credits were raised from $20 to $100. This tax reduction became effective for tax year 1980 and will be reflected in income tax collections for fiscal year 1980-81.

Individual Income Tax Collections

INDIVIDUAL INCOME TAX INFORMATION

Adjusted Louisiana Tax Brackets	1978 Tax Year		1979 Tax Year*	
	Number of Returns Filed	Adjusted La. Tax (Line 10)	Number of Returns Filed	Adjusted La. Tax (Line 10)
$ 0 - 99	235,637	$ 35	247,329	$ 36
1 - 9.99	19,298	116,136	20,904	124,089
10 - 19.99	44,030	650,442	47,372	700,428
20 - 39.99	76,016	2,194,127	79,240	2,274,675
40 - 59.99	82,492	4,055,442	80,498	3,961,474
60 - 99.99	137,383	10,815,953	140,672	11,087,711
100 - 199.99	249,724	36,625,365	257,904	37,841,208
200 - 399.99	240,629	65,234,730	266,473	72,895,032
400 - 599.99	58,752	28,243,229	74,462	35,777,995
600 - 999.99	29,506	22,054,963	35,681	26,576,360
1,000 - 1,599.99	10,202	12,608,623	11,299	13,967,447
1,600 and over	5,574	14,128,597	6,136	16,510,970
TOTAL	**1,189,263**	**$196,727,660**	**1,257,970**	**$221,717,244**

Federal Tax Brackets Line 7 of IT-540	1978 Tax Year			1979 Tax Year*		
	Number of Returns Filed	Federal Tax (Line 7)	Louisiana Tax (Line 8)**	Number of Returns Filed	Federal Tax (Line 7)	Louisiana Tax (Line 8)**
$ 0 - 49.99	224,405	$ 3,269,898	$ 117,384	223,153	$ 483,418	$ 115,712
50 - 99.99	24,681	1,855,493	283,341	24,852	1,839,631	279,541
100 - 249.99	65,561	11,450,178	1,289,574	71,667	12,391,893	1,372,641
250 - 499.99	97,659	36,272,329	3,876,748	99,241	36,976,252	3,857,988
500 - 999.99	155,660	114,935,961	11,310,232	156,975	115,748,815	11,138,275
1,000 - 2,499.99	294,433	491,993,625	43,690,589	308,013	516,799,577	45,786,422
2,500 - 4,999.99	215,747	753,809,986	59,693,917	238,022	849,046,090	66,552,393
5,000 - 9,999.99	77,969	518,182,765	39,133,328	97,534	647,645,436	48,859,629
10,000 - 29,999.99	25,596	408,886,574	24,412,301	30,058	473,180,208	28,432,625
30,000 - 49,999.99	4,084	155,859,734	6,836,252	4,490	170,703,996	7,473,872
50,000 and over	3,468	452,109,215	11,011,485	3,975	436,905,682	13,426,526
TOTAL	**1,189,263**	**$2,840,525,750.**	**$201,455,151.**	**1,257,970**	**$3,251,720,898.**	**$227,195,534.**

* Figures compiled from data available as of September 4, 1980.

** Line 8 of Form IT-540 is Louisiana income tax prior to the deduction of tax credits.

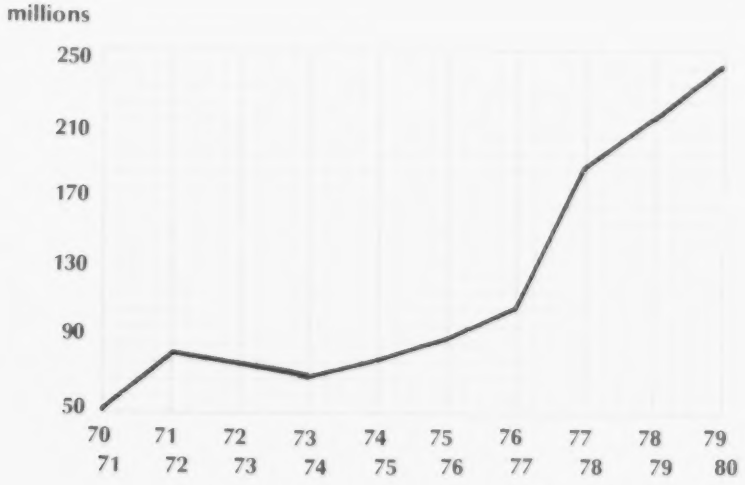
NOTE: Federal tax was used as the entry point into Louisiana tax tables.
Federal tax is indicative of an individual's income level. Louisiana tax is computed on the income level indicated by an individual's Federal tax.

Corporation Income Tax

CORPORATION INCOME TAX COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$249,338,210.99**
1978-79	**214,082,836.35**
1977-78	186,955,706.16
1976-77	95,248,472.51
1975-76	87,740,858.53
1974-75	78,668,088.94
1973-74	67,602,546.90*
1972-73	78,780,527.42
1971-72	79,520,610.23
1970-71	51,298,532.83

* Decrease in collections is due to Income Tax Law Amendment by 1973 Special Legislative Session which restored Federal income tax as a deduction.

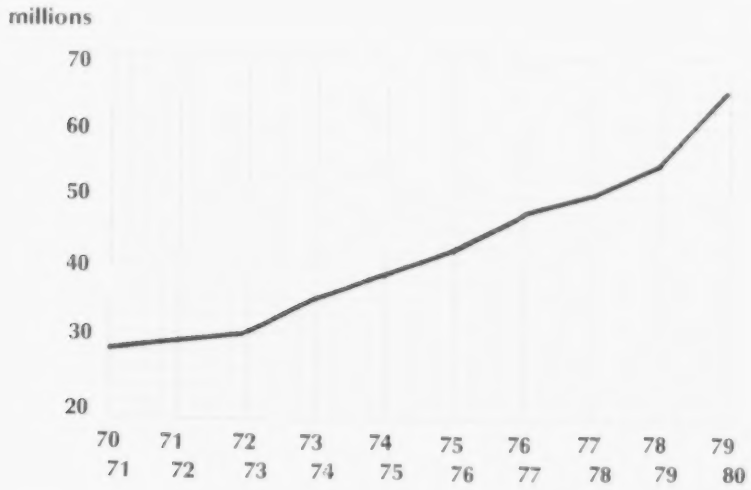


In addition to the individual income tax, Louisiana imposes an income tax on foreign and domestic corporations. Prior to December 31, 1976, the tax rate was 4% of net income. After December 31, 1976, the rates became: 4% of the first $25,000; 5% of the next $25,000; 6% of the next $50,000; 7% of the next $100,000; and 8% of the excess over $200,000.

Corporation Franchise Tax

CORPORATION FRANCHISE TAX

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$65,291,705.53**
1978-79	**54,224,971.60**
1977-78	51,341,000.00
1976-77	46,668,723.52
1975-76	41,680,248.91
1974-75	37,568,522.26
1973-74	34,046,690.46
1972-73	30,647,770.29
1971-72	29,098,533.23
1970-71	28,435,748.95



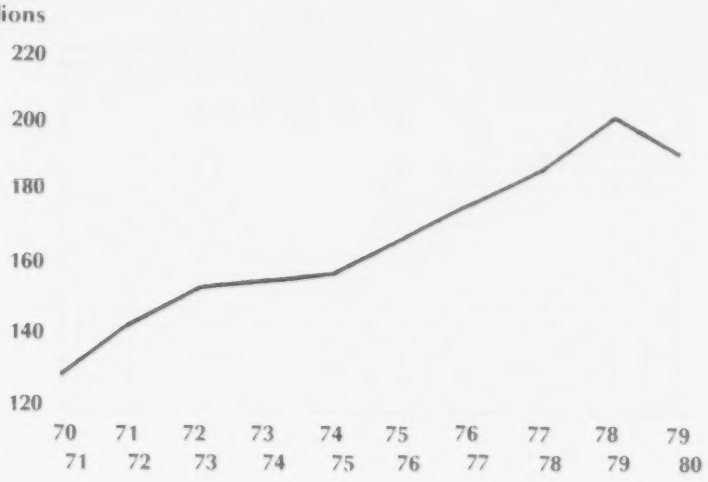
The Corporation Franchise Tax is a tax levied on corporations doing business in the state.

The tax is levied at the rate of $1.50 per $1,000 of capital stock, surplus, undivided profits and borrowed capital employed in Louisiana. The minimum tax is $10 per year.

Petroleum Products Taxes

PETROLEUM PRODUCTS TAXES COLLECTED

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$188,281,137.75**
1978-79	**194,027,160.63**
1977-78	184,396,347.14
1976-77	173,877,762.00
1975-76	165,649,915.87
1974-75	153,396,983.38
1973-74	151,085,014.07
1972-73	150,775,745.71
1971-72	138,651,307.35
1970-71	128,135,139.98



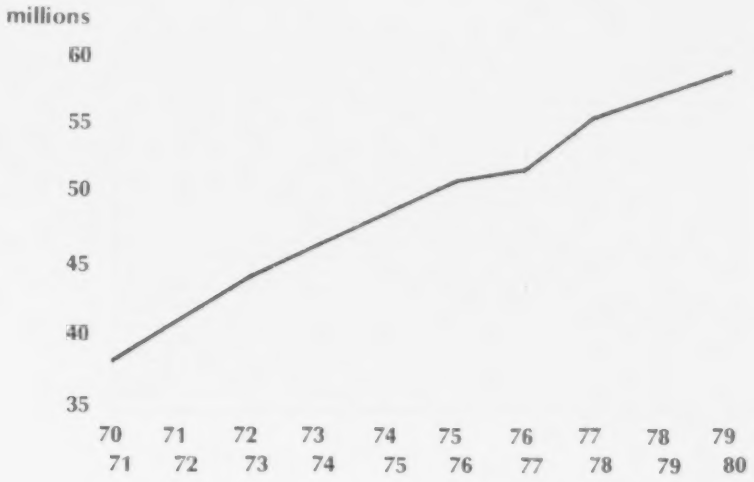
Petroleum products taxes are levied on petroleum products either refined in Louisiana or imported.

	1978-79	1979-80
Gasoline—8 cents per gallon—The tax on fuel used in aircraft, farm machinery, fishing boats, and school boats is subject to refund	$172,010,749.35	$165,090,271.91
Special Fuels—8 cents per gallon on motor fuel other than gasoline	$ 21,216,014.91	$ 22,402,735.69
Inspection Fees—for testing the quality and quantity of petroleum products	$ 800,396.37	$ 788,130.15

Beverage Taxes

BEVERAGE TAXES

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$59,636,698.09**
1978-79	**58,029,344.22**
1977-78	54,721,925.99
1976-77	51,355,334.24
1975-76	50,572,148.95
1974-75	48,577,425.98
1973-74	46,990,895.00
1972-73	44,898,099.70
1971-72	41,881,094.05
1970-71	39,290,145.94



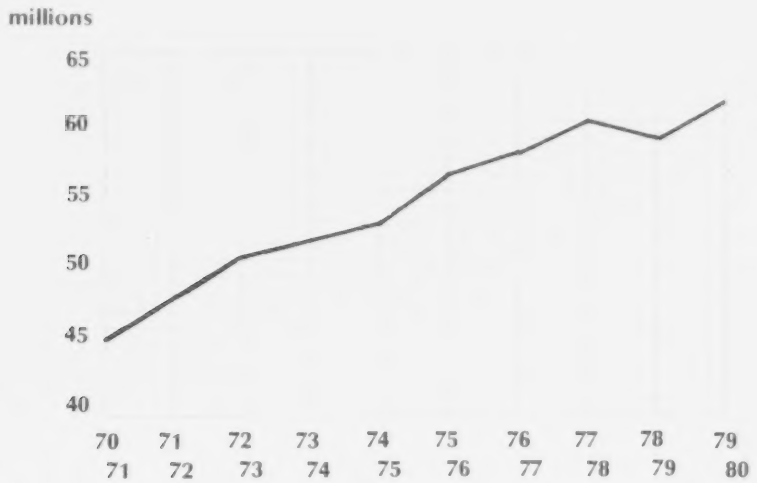
Beverage taxes are collected from the first dealer who handles a beverage in Louisiana.

	1978-79	1979-80
Beer—the tax is $10 per 31-gallon barrel	$29,904,080.67	$30,136,461.57
Alcoholic Beverages—the tax is 66¢ per liter on liquor; 42¢ per liter on sparkling wines; 3¢ per liter on still wines under 14% alcohol; and 6¢ per liter on still wines from 14-24% alcohol	$20,253,041.04	$20,808,495.00
Soft Drinks—the tax is 2.75% of the wholesale selling price on all soft drinks until June 30, 1981; 2.5% of the wholesale selling price thereafter	$ 7,872,222.51	$ 8,691,741.52

Tobacco Products Taxes

TOBACCO PRODUCTS TAXES

FISCAL YEAR	AMOUNT COLLECTED
1979-80	**$60,984,284.36**
1978-79	**58,556,580.76**
1977-78	59,010,597.13
1976-77	56,953,757.21
1975-76	53,950,241.60
1974-75	53,320,495.12
1973-74	51,910,146.73
1972-73	49,945,203.31
1971-72	47,463,999.22
1970-71	44,581,479.87



The first dealer who handles tobacco products in Louisiana must pay a tobacco products tax.

Cigars—Tax is computed on cigars invoiced up to $120 per thousand at 8% of the net invoice price. The tax on cigars invoiced over $120 per thousand is 20% of the net invoice price.

Cigarettes—Tax on cigarettes is 11¢ per pack of 20.

Smoking Tobacco—Tax on smoking tobacco is computed at 33% of the invoice price to the wholesaler.

Miscellaneous Taxes, Fees and Permits

	1978-79	1979-80
Anhydrous Ammonia Fertilizer Permit Fees	$ 26,242.57	$ 23,471.69
Rate of Fee: $300 plus ½ of 1% of gross sales of anhydrous ammonia fertilizer and equipment.		
Electric Cooperative Fees	39,787.60	14,907.10
Rate of Fee: $10 for each one hundred persons, or fraction of one hundred, to whom electricity is supplied within the state.		
Gift Tax	503,507.24	769,231.32
Rate of Tax: The tax rate is 2% for the first $15,000 taxable gifts and 3% for the excess above $15,000 taxable gifts.		
Inheritance and Estate Transfer Tax	23,225,087.38	21,922,221.94
Rate of Tax: Direct descendant by blood or affinity, ascendant or surviving spouse, no tax is due on the first $5,000; the tax is 2% of the actual value at the time of death on the next $20,000; and 3% of the actual value on the amount in excess of $20,000. Other rates vary according to relationship.		
Liquefied Petroleum Gas Permit Fees	169,574.82	171,993.20
Rate of Fee: Fee set by commission in an amount which shall not exceed one-fourth of one percent of the gross annual sales of liquefied petroleum gas and liquefied petroleum-consuming appliances and equipment of dealer or permit holder. The minimum permit fee shall not be less than $75.		
Occupational License Tax	22,085,709.47	25,822,121.37
Rate of Tax: Varies with each occupation. (Tables contained in R.S. 47:346-395.)		
PUBLIC UTILITIES AND CARRIERS		
Inspection and Supervision Fees	581,594.40	685,341.77
Rate of Fee: Varies according to gross receipts, with minimum of $35.		
Motor Carrier Fees	122,226.92	139,831.75
Rate of Fee: $10 for each vehicle operated or to be operated by motor carrier.		
Natural Gas Franchise Tax	4,759,504.85	6,300,062.30
Rate of Tax: 1% of the gross receipts from the operation of franchise or charters in Louisiana.		
Transportation and Communications Tax	16,615,989.80	23,528,335.17
Rate of Tax: 2% of the gross receipts from its intrastate business.		
Unclaimed Property	682,012.64	626,724.13
Vending Machine Registration Fee	27,611.20	5,046.12
Rate of Fee: $3 when machine is put on location in the state or is sold. This fee was repealed by Act 140 of the 1980 Regular Session of the Louisiana Legislature, effective September 12, 1980.		
OTHER REVENUES		
Beer Tax for Local Governments	4,539,171.27	4,721,056.50
Rate of Tax: $1.50 per 31-standard-gallon barrel.		
Hotel-Motel Room Occupancy Tax:		
Louisiana Stadium & Exposition District	6,957,595.84	7,545,613.77
Orleans Parish School Board	1,437,281.87	1,546,105.00
New Orleans Exhibition Hall Authority	541,738.92	1,546,226.21
Total miscellaneous taxes, fees and permits	**$82,314,636.79**	**$95,242,439.15**

First Use Tax

	1978-79	1979-80
First Use Tax Escrowed Funds	$42,629,800.20	$297,424,620.18

First Use Tax, as imposed by R.S. 47:1301-1307, provides for the levy and collection of a tax on the first use, in Louisiana, of natural gas produced outside the territorial limits of the state, which is not subject to an import tax or customs duty by the United States as an import from a foreign country, and upon which no severance tax or tax upon the volume of production has been paid to any state or territory of the United States. The taxes levied by this statute are due the Department of Revenue and Taxation on a monthly basis by the owner or owners of the natural gas stream at the time any use, as defined in R.S. 47:1302, first occurs within the state. R.S. 47:647 allows a severance tax credit to every taxpayer liable for and remitting taxes levied and collected pursuant to R.S. 47:1301-1307; and each taxpayer who bears such taxes as a direct result of contractual terms or agreements applied in disregard of R.S. 47:1303C shall be allowed a direct tax credit against severance taxes owed to the state.

Tax Calendar—Major taxes only

Tax	Statutory Reference (Levy Clause)	Due Date	Delinquent Date
Alcoholic Beverage			
Beer Taxes	26-342, 26-493	1st of each month	21st of each month
Whiskey & Wine Taxes	26-341	1st of each month	16th of each month
Corporation Franchise	47-601	1st day of fiscal year	15th or 4th month following month in which tax accrues
Corporation Income	47-31	1st day following last day of taxable year	16th day of 5th month following close of taxable year
Declaration	47-120	15th day of 4th, 6th, 9th and 12th month of taxable year	16th day of 4th, 6th, 9th and 12th month of taxable year
First Use Tax	47-1301	On or before last day of month following month of severance	1st or 2nd month following first use
Gasoline	47-711	1st of each month	21st of each month
Gift	47-1201	January 1, for previous year	April 16, annually
Individual Income	47-31	1st day following last day of taxable year	16th day of 5th month following close of taxable year
Withholding Tax	47-112	1st day of month following close of each taxable period	1st day of 2nd month following close of taxable period
Estimated Declarations of	47-116	15th day of 4th, 6th and 9th month of current year; final declaration due 15th day of 1st month following close of tax year	16th day of 4th, 6th, and 9th month of current year; final declaration delinquent 16th day of 1st month following close of tax year
Inheritance & Estate Transfer	47-2401 & 47-2431	9 months after decedent's death (or prior to filing U.S. Estate Tax Return)	After 9 months from decedent's death (or 1st day after filing U.S. Estate Tax Return)
Inspection & Supervision Fees	45-1177	December 31, annually	January 1 of following year
Natural Gas Franchise	47-1031	30 days after each quarter	60 days after close of quarter
Occupational License	47-341	January 1, annually	March 1, annually
Sales and Use*	47-302	1st day of month following taxable period	21st of month following taxable period
Severance	47-631	On or before last day of month following month of severance	1st or 2nd month following severance
Soft Drink			
Permits	47-885	Before doing business on January 1, annually	February 1, annually
Tax	47-881	1st day of each month	21st day of each month
Special Fuels**	47-802	1st day of each month	21st of each month
Tobacco			
Permit	47-844	Before doing business on January 1, annually	February 1, annually
Tax	47-841	1st day of each month	21st day of each month
Transportation and Communication	47-1001-1010	1st day after each quarterly period	30 days after the end of quarter
Unclaimed Property	9-131-182	Insurance Companies May 1st, all others—November 1st	Insurance Companies—May 2nd, All others—November 2nd

* Hotel-Motel Occupancy Tax follows Sales Tax due dates.

** Interstate users' due date will be first day following the close of each quarter; delinquent date will be 26th day following close of quarter.